



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बृहस्पतिवार, 10 दिसम्बर, 1970/19 अग्रहायण, 1892

### GOVERNMENT OF HIMACHAL PRADESH

#### LOCAL SELF GOVERNMENT DEPARTMENT NOTIFICATION

*Simla-2, the 28th November, 1970*

No. 14-11/62-LSG.—In pursuance of the provisions of section 61 of the Himachal Pradesh Municipal Act, 1968, it is hereby notified that with the previous sanction of the Administrator (Lieutenant Governor), Himachal Pradesh, the Municipal Committee, Theog, has imposed the rates of octroi (without refunds) shown in columns 3 and 4 of the Schedule appended hereto and in supersession of the present rates, as specified in Himachal Pradesh Government notification No. 14-11/62-LSG, dated the 30th March, 1963 and subsequently amended from time to time, upon articles mentioned in column 2 therein imposed within the limits of the said Municipality subject to the exemptions given in the list of exemptions.

The rates of octroi hereby imposed shall come into force with effect from the 1st January, 1971.

Sl. No.	Description of goods/articles	Rate	
		Per hundred kilograms (one quintal)	Adveloram per rupee
1	2	3	4

#### CLASS I—ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS:

- |   |    |      |
|---|----|------|
| 1. All grains, their flour and pulses including seal, dharao, rice, paddy except suji, maida, rawa and nishasta | .. | 0.50 |
| 2. Suji Maida, Rawa and nishasta  | .. | 1.00 |

1	2	3	4
3.	Refined, sugar i.e., white or crystalised sugar, icing sugar, candy sugar loaf (Misri), sugar in tins, cans, bottles, boxes including sugar cubes ..	1.00	
4.	Sugar not otherwise specified including gur, shakkar, minja, talauncha ..	0.75	
4-A.	Rab, shira and sugarcane juice, molasses ..	0.75	
5.	Fresh fish, eggs, bacon, ham, meat and poultry not bottled or canned ..	5.00	
6.	Tea of all kinds including tea dust, tea leaves and tea stalks ..	—	0.03
7.	Ice ..	0.50	
8.	Ghee and butter including khoa and cream (fresh or tinned) ..	5.00	
9.	Hydrogenated oils used as substitute of ghee ..	2.00	
10.	Vegetable oil ..	2.00	
11.	Betel leaves ..	3.00	
12.	Confectionery, sweetmeats, biscuits, coffee, tinned milk, milk powder, (canned bottled or otherwise), honey, macaroni and such groceries (including flour rice), oilmen stores and preparation of food and drink as are not otherwise scheduled. ..	6.00	
12-A.	Soda and cococola ..	2.00	
13.	Desi achar and desi murabba ..	4.00	
14.	Bread (Double roti) ..	1.50	
15.	Sweet potatoes, green ginger, garlic singhara, arbi, kachaloo, halwa kaddu, petha, dried onions and other fresh vegetables not specified otherwise, but including water melon, kharbuza, tomato, nashpati, umrood, aroo, and ber, ogla, postdana, bathu, zardalu, local plum, local pomegranate, galgal, jamtu ..	1.00	
15-A.	Seed potatoes ..	0.25	
16.	Sugarcane, turnip, raddish, khira, kakri, tar and gajar ..	1.50	
17.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (khumb, dhingries and guchhies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule ..	10.00	
18.	Pistachionuts or pista, kernels of almonds and akhrot-ki-giri including charmagaz ..	15.00	
19.	Groundnuts or mungphali ..	3.00	
20.	Fresh fruits other than those specified elsewhere ..	2.00	
21.	Papar, bari, seviyan, starch and phulwari ..	6.00	
22.	Articles of crockery (Karyana) not specified elsewhere ..	6.00	
23.	Seeds of vegetables, fruits, flowers and trees ..	5.00	
24.	Cotton seeds, oil seeds and fodder seeds ..	1.00	
25.	Oil cakes ..	0.50	
26.	Bhusa, barn (chokar), fodder including green fodder except on head load ..	0.25	
CLASS II—TOBACCO, ALCOHOLIC LIQUORS AND OTHER INTOXICANTS:			
27.	Tobacco manufactured including raddi and gantha ..	10.00	
28.	Cigars, Gigarettes including biri and manufactured tobacco in cake or nut ..	30.00	
29.	Zarda, snuff, scented tobacco ..	—	0.05
30.	All kind of foreign and country liquor and desi wine ..	50.00	
30-A.	English wine ..	100.00	
31.	Bhang ..	10.00	
32.	Opium ..	10.00	
33.	Charas ..	10.00	
34.	All other intoxicating drugs not specified above ..	10.00	
CLASS III—ANIMALS FOR SALE AND CONSUMPTION:			
35.	Sheep, goats and other quadrupeds not specified elsewhere ..	—	1.00
36.	Horned cattle, camels, horses, mules and donkey (excluding calf upto one year age) ..	—	per tail. 3.00
36-A.	Buffalo (excluding buffalo calf upto one year age) ..	—	per tail. 5.00
			per tail.

1	2	3	4
CLASS IV—COMMERCIAL HEAVY CHEMICALS, MEDICINES, DRUGS, SPICES, FUMES AND INCENSES:			
37.	Heavy commercial chemicals, causticsoda, potash, naphthalene balls, acids, bicarbonate of ammonia, calcium, zinc, magnesium chloride and soda silicate, disinfectants like phenyle, cresol, lisol, etc.	6.00	
38.	Salt petre, crude-sulphur and other ores or chemicals not specified elsewhere	6.00	
39.	All kind of chemicals, allopathic and homeopathic medicines and drugs including essences, tinctures and other medicinal preparation and not otherwise specified, oxygen gas excluding the cost of cylinders	—	0.03
40.	Unani and ayurvedic medicines and drugs not otherwise specified including harmal, dhoop, agarbatti, laban and similar herbs, roots and leaves, flowers and seed used as incense and kailon oil	—	0.02
41-A.	All kinds of spices except those specified below	6.00	
41-B.	Anardana and imli	—	0.03
42.	All kinds of gums	6.00	
CLASS V—TEXTILES AND MANUFACTURED ARTICLES OF DRESS:			
43.	Raw weel and animals hair	20.00	
44.	Woollen yarn or thread whether twisted or otherwise	30.00	
44.-A.	Cotton yarn or thread whether worked or otherwise	15.00	
45.	Knitting wool	40.00	
46.	Silk yarn or thread and chamkies mercerized cotton yarn	50.00	
47.	Silk and artificial silk piece goods, velvets and woollen piece goods.	20.00	
48-A.	Cotton and linen piece goods including niwar	10.00	
48-B.	Raw cotton (Kapas)	5.00	
49.	Haberdashery, drapery, hosiery, including fur, bootlaces, mats, carpets, blankets and readymade clothes except those specified elsewhere	25.00	
50.	Munj loose, jute, coir, pathas, dib and other fibres and articles made thereof, including cotton waste, gunny bags, tats, hessian cloth and articles made thereof except those mentioned against No. 97	25.00	
51.	Canvas, tents, tarpaulins, bookbinding cloth, tonga and motorhead cloth	8.00	
52.	Condemned and old clothes made of lilen, cotton or wool, blankets, tarpaulins, ground sheets, durries, tents, chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap	5.00	
53.	Gold and silver lace, wire and thread, gota, Kanari, lamial, silma sitara (imitation or real) kalabtun, kaitun	16.00	
CLASS VI—ARTICLES OF GENERAL MERCHANDISE TOILET, PERFUMERY, LIGHTING AND WASHING:			
54.	Articles of toilets and perfumery (excluding soap)	25.00	
55.	Articles of general merchandise including toilet soap not specified eleswhere	10.00	
56.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax	10.00	
57.	Matches	10.00	
58.	Sajji soap nuts, retha and kishta and soap stones	3.00	
59.	Other washing soap (including monkey brand soap, sunlight soap, lifebuoy soap, vim and lux flakes, alum, potash, epsom-salt, sodium bicarbonate and other saline substances used in washing clothes, floors and utensils	3.00	
60.	Bark of trees, sikkir, chhilka, kailfal and goolar	3.00	
CLASS VII—SCIENTIFIC APPARATUS, JEWELLERY AND INSTRUMENTS OF MUSIC AND AMUSEMENT:			
61.	All kinds of apparatus, instruments and equipments used in photography except in cinematographic films	—	0.05

1	2	3	4
62.	Cinematographic films ..	—	10.00 per film.
63.	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipments including telephonic, telegraphic and televisual apparatus and goods ..	—	0.03*
64.	Jewellery of all kinds of gold, silver, precious stones, imitation jewellery, mica ..	—	0.03
65.	Watches, watch chains and spare parts thereof including clocks and their parts ..	—	0.05
66.	All musical instruments including radio sets ..	—	0.05
CLASS VIII—ELECTRIC GOODS:			
67.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater and iron including their spare parts, wire, plugs, bulb, switch, metre, holder, sheds, cables cloth insulated or otherwise earthen and porcelain insulators, alternators, votry and conventor's central gears and their parts ..	—	0.03
68.	Electric casing capping including blocks and gutties ..	—	0.03
CLASS IX—SPORTS, GAMES AND TOYS:			
69.	Articles used for sports and games both outdoor and indoor and toys of all kinds ..	—	0.03
CLASS X—STATIONERY AND PAPERS:			
70.	All kinds of stationery such as ink pen, fountain pen, rubber, eraser, bottle gum, pins, tags, laces, paper punch, clip, file board, file covers, nibs, lead or pencil, note papers or steel stamp, stamp stand, inkpot, blotting paper, slate, takhti, copy book, note-book, diary, register bahies, forms, except those exempted, typewriters, duplicating machines, accessories and spare parts thereof ..	10.00	
71.	All kinds of blank papers ..	6.00	
72.	Waste paper, paste, will board and straw board ..	3.00	
CLASS XI—LEATHER, RUBBER, CANVAS AND ARTICLES MADE THEREOF:			
73.	Raw hides, skins flashings natural bones and natural guts ..	3.00	
74.	Dressed hides and manufactured leather ..	5.00	
75.	Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, canvas and skins of animals fit for use as mats or rugs and coloured leather ..	10.00	
76.	All kinds of articles made of rubber including tyre and tubes used in all vehicels ..	10.00	
77.	Old and unserviceable rubber goods and scrap ..	3.00	
78.	Rubber solution ..	3.00	
CLASS XII—METALS AND ARTICLES MADE OF EXCEPT ARTICLES UNDER CLASS XIII:			
79.	Iron, iron sheets, galvanised iron sheets, bars, pipes, girders, rails round iron angles and tees ..	2.00	
80.	Iron scrap, iron slag, iron dust, and metaltores not otherwise specified ..	2.00	
81.	Sheets, bars and scraps of all other metals like brass, copper, bronze, zinc lead, tin and German silver and articles made thereof ..	12.00	
82.	Scraps of all metals other than of iron including broken utensils ..	10.00	
83.	Wire and wire ropes ..	3.00	
84.	Articles made of iron or galvanized iron, suit cases etc. ..	3.00	
85.	Articles and utensils made of other metals exclusively or of alloys, including Moradabadi and aluminium, wares, German silver and EPNS wares ..	15.00	
86.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare parts ..	5.00	
87.	Vehicles—		50.00 each.
	(a) New tractors ..	—	

1	2	3	4
	(b) New motor cars, lorries and trucks ..	—	each. 50.00
	(c) New motor cycle without side car ..	—	10.00
	(d) New motor cycle with side car ..	—	12.00
	(e) New cycles, new tricycles new prsumlators, new cycle rickshaws ..	—	5.00
	(f) New tonga, new gadda, thelas new ..	—	5.00
	(g) New hand carts ..	—	2.00
	(h) Spare of gadda, thelas etc. and other accessories ..	3.00	
88.	Tools and other accessories of all kinds like hammers, sand files, sarwas, phana, saws, iron mats, pipes, sand paper, rivets, washers, plass, wrench, nails etc. ..	2.00	
CLASS XIV—MINERALS AND LUBRICATING OIL:			
89.	Petrol ..	—	per litre 0.03
90.	Kerosene oil ..	—	0.01
91.	Lubricating oil ..	—	0.02
92.	Diesel oil ..	—	0.02
93.	Crude oil, grease and fuel oil ..	—	0.02
94.	All other mineral oils not specified above ..	—	0.02
CLASS XV—ARTICLES USED FOR CONSTRUCTION, BUILDING, FITTING AND FURNITURES, MASONRY WORK AND EQUIPMENT:			
95.	Sun dried bricks ..	—	per thousand 0.50
96.	Burnt bricks ..	—	1.00
97.	Fire clay, fire bricks, gerry, lime, sand, earth, multani mitti, gajnimitti, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement, tiles, white lime, italit and glazed earthen waves, humepipes, stone pipes and articles not otherwise scheduled fresh or salt water shells shine clay modelling clay and pumice stone including crucibles emery powder, emery wheels and all kinds of asbesto sheet and packing ..	0.50	
98.	Cement, hurmachi and ramraj ..	0.50	
99.	Kharia mitti, coke sinder (kalikeri) limenedule (kankar) bajri, earthen, pinjras, river sand, burnt earth (keri) and surkhi (brick dust) including ores and minerals white and red sand, rough stone building rough, mil stone ..	0.10	
100.	Chelms kanalies and all kinds of unglazed country earthenware ..	0.25	
101.	Nilab ..	0.50	
102.	Glazed tiles for wall and floors ..	—	5.00
103.	Marble and articles made thereof, marble chips and marble dust ..	2.00	
104.	Sanitary fittings whether made of stone-ware porcelain metal, bricks etc., (b) wooden material and equipment ..	4.00	
105.	Wooden sleepers logs, wooden planks, timber including bamboos, lathies tallies, serkies and condemned railway sleepers ..	1.00	
106.	Sarkanda ..	3.00	
107.	Plywood sheets, window panes, glass sheets of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified ..	3.00	
108.	Superior furniture like table, chair, side rack, table rack, show rack, book shelf, sofa-set, teapoy, almirah, hat rack, plansgauze, almirah wooden, wooden tray, wooden box, drawer, cradle, dressing table, curtain hanger, coat hanger, picture frames and frames wood etc. ..	6.00	
109.	Ordinary furniture like charpoy takhatposh, desk, bench, black board, stool, wooden articles of kitchen equipment matting ..	2.00	
110.	All kind of furniture made wholly of cane or other such, material like pathas, ropes, munj etc. ..	4.00	
111.	Cane for seating chairs, belting wooden packing cases, baskets ..	4.00	

1	2	3	4
112.	Varnishes, paints, turpentine, glue polish, dry colours, other material used in distemping and polishing except those scheduled elsewhere ..	10.00	
113.	Methylated spirit ..	—	0.1, per litre.
114.	Rosin and resin ..	3.00	
	CLASS XVI—FUEL:		
115.	Fuel wood, cowdung (upla), sawdust, charcoal, soft coke, fire dust, steam coal and its dust, hard coke, slack coal and brush wood ..	0.25	
	CLASS XVII—MISCELLANEOUS:		
116.	Dyes, colours, including natural indigo, majith, maju, hirakasis, lac, shoe polish and sealing wax ..	15.00	
117.	Kikar bark ..	0.25	
118.	Empty bottles, jars, tins, drums and barrels ..	2.00	
119.	Crockery, glassware and cutlery except otherwise scheduled ..	10.00	
120.	Desi glass, bangles, enamelware, feeding bottles for infants and chinaware ..	7.00	
121.	Rags ..	6.00	
122.	Coaltar (not otherwise exempted) ..	1.00	
123.	Fire arms and arms ..	—	0.05
124.	Ammunition, gun-powder, blasting powder and fire works ..	—	0.05
125.	All other articles not otherwise exempted and chargeable under any other head ..	—	0.03

## LIST OF EXEMPTION FROM OCTROI

## (A) ARTICLES BELONGING TO GOVERNMENT:

1. Necessaries (not being articles of food or drink) equipment and clothing imported by officers in command of troops or air force units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or air force service; provided that such grain or fodder is certified by the Commanding Officer to be imported for bona fide public purposes.

2. All road making material such as timber, stone, ballast, coaltar, steel, bitumen, sand, cement, shingle and bricks for soling coal and coats and other fuel used in steam road rollers or meting coaltar imported by the Government of India or by any local Government or by any local authority (including cantonment authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment authority) if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of Sub-Inspector.

5. Ammunition, military stores (not being articles of food and drink and other articles of Police equipment pertaining to uniform including similar articles National Volunteer Corps and equipment of Police Radio Services, provided that each consignment is certified by the Superintendent of Police of District concerned or in the case of N.C.C. by an officer authorised by the Provincial Commandant, N.V.C. in this behalf to be the property of Government in the Police Department.

6. Articles imported for the purposes of Government Air Raid Precautions measures; provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government; provided that each consignment is signed by a certificate from a Medical Officer of the Health Department that it belongs to Government.

N.B.—Equipment will not include articles like office furniture and stationery.

8. Foodgrains brought from abroad (from outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of Government in the Civil supplies Department,

9. Printed forms used in the offices of Government and local authorities, provided that each such consignment is accompanied by a certificate from a responsible officer of the Government Department or the local authority concerned.

10. Printed forms and other election material like ballot boxes, ballot papers, locks, hammers, punches and bags connected with the general election of the Provincial and Central Legislature and election to local authority; provided that at the time of import these are accompanied by certificates signed by a Gazetted Officer of the department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by the Government of India for the vaccination of children against Tuberculosis, provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on roadsides, imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate from responsible officer of the department concerned or of the Local authority that the plants are meant for transplantation on roadside, within Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties, provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to the department of the Central or the Provincial Government, or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible officer of the department or institution or agency concerned.

15. Railway stores and materials required for use on a railway whether in constructing, maintaining or working the same and not removed outside the railway boundaries, but not including stores imported for purchase or consumption by railway employees or store with which a railway co-operative store is stocked for sale for members.

16. Chemical such as kilopetra, gammaxene smoke, kilopetra and gammaxene dust imported by Civil Supplies Department for disinfection of foodgrains, provided that at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the Government that such chemicals are property of Government in the Civil Supplies Department.

#### (B) MISCELLANEOUS ARTICLES:

1. Bonafide personal and household belonging of persons coming to take up their residence in a Municipality and bona fide personal luggage of travellers.

2. Chemical used as fertilizers such as sodium nitrate, etc., imported for agricultural purposes and certified as such by an officer of the Agriculture Department.

3. Gold or silver bullion and coin.

4. Printed books.

5. Stamps, stamp paper and petition paper.

6. Headloads of fuel, grass and brushwood upto 40 kilograms.

7. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway premises.

8. Goods on which octroi amounts to less than three naya paisa.

9. Salt (where it was not being taxed before 1st April, 1937).

10. Hand-woven and hand-spun cloth out of hand-spun yarn.

11. Hand-spun yarn.

12. Written examination answer books.

13. Goods prepared by, and belonging to the Industrial Homes for Refugees approved by the Rehabilitation Department, provided that the consignments are accompanied by a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Home.

14. Articles produced by and belonging to the United Council of Relief and Welfare Centres, provided that the consignments are accompanied by a certificate signed by the Secretary of the United Council for Relief and Welfare, New Delhi.

15. Goods belonging to Ambassadors, High Commissioners, Deputy Commissioners, and other persons holding diplomatic rank with the Government of India.

16. Goods belonging to the World Health Organisation and the personal effect of the personnel employed by it; provided that at the time of import, such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that the consignments in question are the property of the said organisation or form a part of the person effects of any member of the organisation.

\*If the amount of tax comes to three naya paisa or above upto six naya paisa full six naya paisa shall be charged.

17. Articles exported by rail from the limits of a Municipality or re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of a Government Department, after delivery has been taken but returned to the sender if a certificate to this effect is produced from a competent authority in the department.

18. Articles of dowry accompanying the bride.

19. Articles imported in connection with the mourning ceremony.

20. Stores imported by Indian Red Cross Society, St. John Ambulance or by any registered charitable institution.

21. In case where a Municipal Committee collects octroi for a Cantonment authority, as well as for itself, goods belonging to Government, if accompanied at the time of import by a certificate from a Gazetted Officer of the Department that the goods are the property of Government and are intended for use only within the limits of the Cantonment.

22. Stores consisting of arms, ammunition, uniforms or cloth for uniform intended for use by the National Cadet Corps; provided each consignment of such stores is certified by a responsible officer of the National Cadet Corps, that property belongs to the said institution.

23. Sweets, other edibles and bhaji for immediate personal use not exceeding two kilograms in weight per person.

24. Earth and chichra leaves.

25. Charcoal to the extent of 120 kilograms carried with motor vehicles running on producer gas.

26. Any other articles considered necessary by a Municipality taking into consideration local conditions and approved by Government.

27. Advertising materials, signboard which are sent free of cost by any firm to its agents or sub-dealers.

28. Free samples.

28.(A). Articles imported for manufacturing purposes into a jail situated within octroi limits; provided that the goods in which they are manufactured are used in the jail itself or supplied to other Department of Government.

28.(B). Fresh milk.

29. The following goods imported by an institution which is a branch of an organisation certified by the All India Khadi and Gram Udyog Commission:—

(i) All descriptions of cloth and fabrics woven or handlooms in India from hand-spun cotton, silken or woollen yarn;

(ii) All hand spun cotton, silken or woollen yarn produced in India;

(iii) Flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn;

(iv) Charkhas, dhunkies and other accessories used in the Khadi Industries.

(v) Cotton (Rui and Kapas); and

(vi) Dye-Stuffs used in dyeing and printing Khadi.

N.B.—Exemption under serial No. 29 will not effect the exemption granted in respect of the above mentioned goods in this list elsewhere.

30. Loudspeakers and its accessories imported by the Harijan Sewak Sangh for propoganda purposes against untouchability.

By order,  
D. B. LAL,  
Secretary.